

LGPS Employer's Discretions Policy

May 2025 reviewed

Next review May 2026

LGPS Employer's Discretions Policy for LGPS 2014 Scheme Wiltshire Pension Fund

DISCRETION AND REGULATION	POLICY ON INDIVIDUAL DISCRETIONS
1). Reg 31: Whether to grant additional pension to a member (Current maximum additional pension allowed is £6,822 (figure at 1 April 2018))	Warminster Town Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the HR Committee after consideration of the costs that would apply.
2). Reg 16(2)e and Reg 16(4)d: Whether to make either a regular or lump sum Additional Pension Contribution (APC) to a member's account (part or whole funding this). (Note: this discretion only relates to cases when the member is working as normal rather than absent from work with permission but no pensionable pay – in the latter scenario, employers must fund it if necessary.)	Warminster Town Council will only exercise this discretion in exceptional circumstances. This discretion will only be exercised with the expressed position of the HR Committee after consideration of the costs that would apply.
3). Reg 30(6) Whether all or some pension benefits can be paid if a member aged 55 or over reduces their hours/grade and continues to work ("flexible retirement").	Warminster Town Council will consider employee requests to take flexible retirement on a case-by-case basis after taking into account factors such as service delivery and any costs that may apply. The HR Committee will be responsible for agreeing (or otherwise) to all requests to take flexible retirement.
4). Reg 30(8) Waiving actuarial reduction on flexible retirement.	Warminster Town Council will only waive the actuarial reduction on flexible retirement in exceptional circumstances following approval from the HR Committee.
5). Reg 30(8) Waiving actuarial reduction on early retirement (age 55+) for both active, deferred members and suspended tier 3 ill health pensions.	Warminster Town Council will only waive the actuarial reduction on early retirement in exceptional circumstances and as the result of the expressed permission of the HR Committee after considering the costs that would apply.
6). TP Regs 1(1)(c) of Schedule 2: Whether to allow the rule of 85 to be "switched on" for members who would	Warminster Town Council will only agree to "switch on" the rule of 85 in exceptional circumstances following approval from the HR Committee after considering the costs that will

normally meet the rule but who will not if they draw the benefits age 55–59.	apply.
7). Regs 22(8 & 9) Whether to extend 12-month period to separate previous LG service.	Warminster Town Council will only allow an extension to the 12-month period to separate previous LG service where it can be reasonably shown that the member was not provided with the required information within six months of starting.
8). Reg 9(3) Determine rate of employees' contributions.	Warminster Town Council will review all employees' contribution bands when there has been a contractual change to a member's salary or hours at some point during the year. A member's contribution rate will not be reviewed as the result of one-off additional payments (such as honorariums)
9). Reg 100(6) Whether to extend 12-month period to allow a transfer-in of non-LG pension rights.	Warminster Town Council will only allow an extension to the 12-month period to combine previous non-LG service where it can be shown that the member was not provided with the required information within six months of starting.
10). Reg 16(16) Whether to extend the 30-day deadline for member to elect for a shared cost APC. (Note: this discretion only relates to cases when the member has a period of unpaid authorised leave and wants to pay an APC to recover the pension. For the cost to be shared by the employer and member the member's election must be received by the employer within 30 days of returning to work.)	Warminster Town Council will consider each request to extend the 30-day deadline on a case-by-case basis.

Abbreviations

"Reg 16(2)e" means Regulation 16(2)e of the Local Government Pension Scheme Regulations 2013 (which apply from 1 April 2014)

"TP Regs" means LGPS (Transitional Provisions, Savings and Amendment) Regulations 2014